

Comptroller's Directive No. 2-08
Attachment HE-8
Appropriation Available and Appropriation Revenue

Purpose This attachment is to provide general fund appropriation revenue from the Commonwealth including certain transfer activity. This attachment is also to provide year-end general fund unexpended appropriations that will be reappropriated (appropriations available). DOA will reconcile the amounts reported on this attachment to the amounts reported on the Commonwealth's Accounting and Reporting System (CARS). This is similar to prior year's Attachment HE-7.

Applicable institutions All institutions **must** complete this attachment.

Due date **September 4, 2008**

Certification The **Certification** requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. By typing a name, the individual is certifying that all tabs of this attachment have been reviewed; the information is both complete and accurate; and the preparer and reviewer were not the same individual for any tab.

Changes from the prior year – TAB 2 The TAB 2 category of E&G Transfers (GLAs 969/970) has been revised to include the reversal of the prior year's Due from Primary Government (interest/rebate allocation) amount. These amounts were transferred to the institutions via glas 969/970 and since they were reported on the template in the prior year, they should be excluded from the current year amounts. This amount must be keyed in as a negative amount. Also, after selecting the institution's acronym, the amount reported on the template for FY 2007 on the Due from Primary Government (interest/rebate allocation) template line item will appear for informational/comparison purposes.

Note: There were some immaterial differences between the amounts reported last year and the amounts that were actually transferred. If the institution reports a beginning net asset restatement for the immaterial differences, DOA will run these restatements through current year activity in the CAFR.

Comptroller's Directive No. 2-08
Attachment HE-8
Appropriation Available and Appropriation Revenue

**Covered
institutions**

Covered institutions, as defined in the *Code of Virginia*, §23-38.89, are not required to record most activity on CARS. Therefore, there have been changes in how covered institutions receive their general fund appropriations and E&G transfers. Since most institutions are noncovered institutions, this attachment has not been revised to document the changes in how activity is reported for covered institutions. If a covered institution needs assistance in completing this attachment, contact DOA to discuss.

In general, for covered institutions, DOA still records general fund appropriations in fund 0100 and E&G transfers from fund 0100 to fund 0300 on CARS under the institution's number. DOA processes a journal entry to debit expenditures in fund 0100 (programs 108, 110, and 998) or fund 0300 (program 100 – E&G) and credit fund 0330 gla 550 under the institution's number. These journal entries are made based on either an allocation schedule or requests from the covered institutions. The covered institutions must process a batch type 3, vendor payment, to themselves from fund 0330 to receive these amounts. DOA should be able to reconcile the amounts reported on this attachment to the amounts reported on CARS by DOA for the covered institutions. DOA will contact the covered institutions to discuss any differences.

**Submission
requirements**

Contact DOA if the institution has any problems with the files.

After downloading the Excel file, rename the file using the institution's acronym followed by Attachment HE-8. For example, VCCS should rename the Attachment HE-8.xls file as VCCS Attachment HE-8.xls. This file includes the following two attachment tabs: **TAB 1** and **TAB 2**. Complete both tabs along with the Certification tab.

Submit the Excel file electronically to finrept-HE@doa.virginia.gov.

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of this spreadsheet.

Comptroller's Directive No. 2-08
Attachment HE-8
Appropriation Available and Appropriation Revenue

**Attachment
revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the Revision Control Log tab (RCL) in the attachment Excel file.**

Enter the revision date, applicable tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Each time a revision is submitted the [Certification](#) tab should be updated with new signatures and dates. Include “REVISED – date” in the subject line of the e-mail as well as in the **file name**.

Comptroller's Directive No. 2-08
Attachment HE-8
Appropriation Available and Appropriation Revenue

**Appropriation
available &
appropriation
revenue line
items**

General fund appropriations available on the Statement of Net Assets may be reported on the following line items ONLY. Each institution may not need to use both of these line items.

Appropriations Available:

- Appropriations Available - Capital Projects
- Appropriations Available – Other

General fund appropriation revenue and other appropriation revenue (transfer GLAs) may be reported on the following Statement of Activities line items ONLY. Each institution may not need to use all of these line items.

State Appropriation Revenue – Operating:

- E&G Transfers (GLAs 969/970)
- General Fund Transfers (GLAs 996/997)
- Nongeneral Fund Transfers (GLAs 982/983)
- General / Nongeneral Fund Transfers (GLAs 984/985 & 986/987)
- Other

State Appropriation Revenue – Capital Projects

This attachment refers to the Statement of Net Assets and Statement of Activities which are in the financial statement template. It also only refers to amounts that will be reported in the “HEI Total Year-End June 30, 2008” column.

Comptroller's Directive No. 2-08
Attachment HE-8
Appropriation Available and Appropriation Revenue

**TAB 1 –
reporting
capital projects
appropriation
available/
appropriation
revenue**

General Fund (fund 0100) cash and appropriation revenue for the capital outlay program 998 must be reported on TAB 1. The cash as of year-end is considered part of the General Fund of the Commonwealth. The higher education institutions must record this cash as Appropriation Available-Capital Projects because DOA will record the cash in the General Fund of the Commonwealth. The General Fund will also report a Due to Component Units. For CAFR reporting, DOA will report the HEIs' Appropriations Available-Capital Projects as a Due from Primary Government.

Appropriation Available

1. Report beginning appropriation available (should equal prior year ending balance) on the first line in the capital projects appropriation available section. Review Part 2 and complete if necessary.
2. Report capital projects appropriation revenue net of any reversions on the second line. (This increases appropriation available)
3. Report current year net expenditures on the third line. (This decreases appropriation available)
4. The ending balance for appropriation available should equal the unexpended appropriation amount for Fund 0100, program 998. It should also approximate the cash balance (GLA 101) in fund 0100, program 998.
5. The total amount reported for capital projects appropriation available on this attachment must equal the amount that will be reported on the Appropriation Available-Capital Projects line item on the Statement of Net Assets.

Appropriation Revenue

1. Report current year appropriation revenue on the first line in the capital projects appropriation revenue section.
 2. Report any current year capital project reversions on the second line.
 3. The net amount reported (revenue less reversions) must equal the amount that will be reported on the State Appropriation Revenue – Capital Projects line item on the Statement of Activities.
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Comptroller's Directive No. 2-08
Attachment HE-8
Appropriation Available and Appropriation Revenue

TAB 1
reporting other
appropriation
available /
appropriation
revenue

General fund (fund 0100) appropriation available and appropriation revenue for operating programs 108 and 110 must be reported on TAB 1. Fund 0100, program 108 and 110 amounts represent appropriations for Student Financial Assistance and Financial Assistance for Educational and General Services, respectively. Report any other general fund activity that does not fit on any other categories in TAB 1 or the TAB 2 (transfers) in this section and include a description. The appropriation available-other amount should include all remaining General Fund (fund 0100) cash (GLA 101), except cash that is already reported as capital outlay appropriations (program 998) or cash that will **not** be reappropriated.

Appropriation Available

1. Report remaining cash for Programs 108 and 110 on separate lines in the other appropriation available section. (Do not report an amount if funds are being reverted and will not be included on the Statement of Net Assets.)
2. Report amounts for other balances that fit in the "Other" section on separate lines and give a description of what they represent.
3. The total amount reported for other appropriation available on the attachment must equal the amount that will be reported on the Appropriation Available – Other line item on the Statement of Net Assets.

Appropriation Revenue

1. Report current year appropriation revenue for Programs 108 and 110 on separate lines in the other appropriation revenue section.
2. If applicable, report reversions and/or reappropriations on separate lines for Programs 108 and 110.
3. Report amounts for other balances that fit in the "Other" section on separate lines and give a description of what they represent.
4. The total amount reported for other appropriation revenue on the attachment must equal the amount that will be reported on the State Appropriation Revenue – Operating: Other line item on the Statement of Activities.

Do not report appropriation available for:

1. Fund 0100 Cash (GLA 101) that is being reverted and will not be reported on the Statement of Net Assets;
 2. Cash or travel advances (Report as cash and travel advances with an offsetting liability reported on the Advance from the Treasurer of Virginia line.);
 3. Cash that is in a suspense account in Fund 0100; and
 4. Cash that is a result of fund 0100 revenue (GLA 961).
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Comptroller's Directive No. 2-08
Attachment HE-8
Appropriation Available and Appropriation Revenue

**TAB 2 -
reporting
transfer GLAs**

There is a separate tab (TAB 2) to report transfer GLAs on the attachment. Report appropriation revenue for each pair of GLAs in the corresponding section. (For example, report GLAs 969/970 in the GLA 969/970 section and report GLAs 996/997 in the GLA 996/997 section). Report an amount for each GLA on a separate line. (For example, report the amount for GLA 969 on one line and the amount for GLA 970 on another line in the GLA 969/970 section.) Below is a description of the different sets of transfer GLAs to report on TAB 2:

- **E&G Transfers (GLAs 969/970-fund 0300):** Educational & General (E&G) appropriation revenue and the corresponding cash are transferred from the general fund (fund 0100) to fund 0300, program 100.
- **General Fund Transfers (GLAs 996/997-fund 0300):** This represents primarily E&G appropriation reversion as of year-end from fund 0300 back to the general fund (0100). Most institutions report this as a reduction to appropriation revenue. The reversion should be reported as a negative amount.
- **Nongeneral Fund Transfers (GLAs 982/983):** These represent transfers between nongeneral funds of the Commonwealth (i.e., funds 02xx, 03xx, 04xx, etc.). Many of these transactions are intrafund transfers within an institution and net to zero. However, in some cases the net amount of these transfers represent transfers from the institution's fund 0300 to agency 155, Treasury Board, fund 0300 to pay a share of VCBA's debt service costs to finance equipment as required by the Appropriation Act. The intrafund transfers that net to zero do not need to be recorded on TAB 2; however, the net amount of transfers should be reported on TAB 2. Note: Covered institutions make payments to the Treasury Board and the Treasury Board must process a deposit certificate to record these payments in their agency 155, fund 0300.
- **General/Nongeneral Fund Transfers (GLAs 984/985 & 986/987):** These generally represent transfers between the general fund and other funds of the Commonwealth. This category has been expanded to include GLAs 986/987 which represent primarily transfers from nongeneral funds to agency 997, Department of Accounts-Statewide Activity, fund 0100 as required by the Appropriation Act.

Transfers out should be reported as a negative amount and transfers in should be reported as a positive amount. The total net amount reported for the above GLAs on this attachment must equal the amount that will be reported on the applicable line items on the Statement of Activities.

Comptroller's Directive No. 2-08
Attachment HE-8
Appropriation Available and Appropriation Revenue

**Examples for
Attachment
HE-8**

The following tables give some **examples** of the type of information to report on this attachment.

TAB 1: Example of Appropriation Available/Appropriation Revenue – Capital Projects:

Appropriation Available calculation	Amount	Appropriation Revenue calculation	Amount
Beginning Balance	75,000		
Add: Net Appropriation Revenue	225,000	Current Year Appropriation Revenue	250,000
Less: Current year net expenditures	(80,000)	Less: Current Year Reversion	(25,000)
Total Appropriations Available - Capital Projects per Statement of Net Assets	220,000	Total State Appropriation Revenue - Capital Projects per Statement of Activities	225,000

TAB 1: Example of Appropriation Available/Appropriation Revenue – Other:

Appropriation Available calculation	Amount	Appropriation Revenue calculation	Amount
Fund 0100, Program 108 Remaining Cash (see Note A)	0	Fund 0100, Program 108 Appropriation Revenue	2,000,000
Fund 0100, Program 110 Remaining Cash (see Note A)	0	Fund 0100, Program 110 Appropriation Revenue	400,000
		Program 108 Reversion (see Note A)	-50,000
		Program 110 Reversion (see Note A)	-10,000
Total Appropriation Available – Other per the Statement of Net Assets.	0	Total State Appropriation Revenue – Other per Statement of Activities	2,340,000

Note A: Usually general fund unexpended appropriations for operating programs (1xx) revert as of year-end and are not reappropriated. This example shows that CARS as of year-end would report cash (GLA 101) of \$60,000 for programs 108 and 110; however, these amounts reverted; therefore, Appropriations Available – Other is zero on the Statement of Net Assets.

TAB 2: Some examples of Appropriation Revenue (transfers) are as follows:

Appropriation Revenue Calculations	Amount
GLA 969, Fund 0300	68,500,000
GLA 970, Fund 0300	(500,000)
Total E&G Transfers (GLAs 969/970) per Statement of Activities	68,000,000
GLA 997, Fund 0300	(23,750)
Total General Fund Transfers (GLAs 996/997) per Statement of Activities	(23,750)
GLA 983, Fund 0300	(450,000)
Total Nongeneral Fund Transfers (GLAs 982/983) per Statement of Activities	(450,000)
GLA 984, fund 0305 program 113	1,500,000
GLA 987, fund 0300	(500,000)
Total Gen./Nongen. Fund Transfers (GLAs 984/985/986/987) per Statement of Activities	1,000,000

Comptroller's Directive No. 2-08
Attachment HE-8
Appropriation Available and Appropriation Revenue

**Examples for
template line
items**

The following shows how the amounts reported on the Attachment HE-8 would be reported on the financial statement template line items.

Financial Statement Template - Statement of Net Assets	Amount
Appropriations Available – Capital Projects	220,000
Appropriations Available - Other	0

Financial Statement Template – Statement of Activities	Amount	
State Appropriation Revenue – Operating:		
E&G Transfers (GLAs 969/970)	68,000,000	Note A
General Fund Transfers (GLAs 996/997)	(23,750)	Note A
Nongeneral Fund Transfers (GLAs 982/983)	(450,000)	Note A
General/Nongeneral Fund Transfers (GLAs 984/985 & 986/987)	1,000,000	Note A
Other	2,340,000	Note A
State Appropriation Revenue – Capital Projects	225,000	
Note A: The net total of these amounts is \$70,866,250 and would be reported in the CAFR as Operating Appropriations from Primary Government.		

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